

Charity registration number 1153068 (England and Wales)

JUBILEE COMMUNITY CHURCH (EG) CIO
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025



JUBILEE COMMUNITY CHURCH (EG) CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M E Harvey H Baptist N Down C M Payne F Straszynski J B Holbrook S J Gunter
Charity number	1153068
Principal address	Jubilee Community Centre Charlwoods Road East Grinstead West Sussex RH19 2HL
Auditor	Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT
Bankers	Lloyds TSB Bank Limited Commerical Banking Division 25 Gresham Street London EC2V 7HN
Solicitors	ASB Law Innovis House. 108 High Street Crawley West Sussex RH10 1AS

JUBILEE COMMUNITY CHURCH (EG) CIO

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JUBILEE COMMUNITY CHURCH (EG) CIO

TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their annual report and financial statements for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

When approving the charity's objectives the trustees are aware of the Charity Commission's guidance on public benefit in The Advancement of Religion for the Public Benefit and have had regard to it in their administration of the charity.

The trustees believe that by further advancement of the Christian faith and by supporting chosen Christian or charitable institutions or work, the charity can provide a benefit to the public by:

- providing facilities for public worship and religious and secular education for both its members and the community;
- promoting the Christian faith in the UK and overseas, through services and other activities by its members, to the benefit of individuals and society as a whole; and
- providing relief for the poor and needy and help and comfort for the sick and aged.

The Charity's Primary Objects are:

To further the advancement of the Christian faith in the United Kingdom and overseas by

- Promoting religious or secular education to advance the Christian faith;
- Providing support to the community through the relief of the poor and needy, and the help and comfort of the sick and aged;
- Encouraging overseas activity designed to spread the Christian faith;
- Providing or assisting in the provision of facilities in the interests of social welfare for recreation or other leisure time, occupation of individuals in EG and the surrounding area who have need of such facilities by reason of their youth, age, infirmity or disability financial hardship or social circumstances with the object of improving their conditions of life;
- Furthering such charitable purposes for the benefit of the inhabitants of EG and the surrounding area and also the UK and globally as the trustees or members see fit from time to time.

Principal Activities

- The management of all activities relating to the day to day operation of Jubilee Community Church, East Grinstead through both paid staff and volunteers
- The donation of funds to related Christian bodies and individuals both in the local community and in other nations to further the objects of the charity

Donations by the charity are made at the discretion of the elders in consultation with the trustees. These donations are usually based on relationship / affiliation rather than being made to unrelated third parties.

The charity is dependent upon a number of factors outside its control, which may adversely affect the achievement of its objectives:

- Contributions to the charity are all made on a voluntary basis. The CIO recovers tax through the gift aid scheme wherever possible. Total level of donations and the ability to recover tax may change over time.
- Income is also derived from room hire and leases, which is clearly dependent upon local demand for such facilities.
- Our overseas activities and youth ministry are in turn dependent upon sufficient funding being received by the charity, and would need to be prioritised if income was restricted.

JUBILEE COMMUNITY CHURCH (EG) CIO

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Achievements and performance

We are a community of people who love God and are seeking to love one another and our community.

We aim to achieve this in various ways including children's activities and family-focused events alongside our Sunday services. Our youth outreach remains strong, offering Sunday and midweek meetings, trips, summer camps, and open youth groups. Similarly, our programs for those over 65s continue to thrive, featuring social gatherings, study groups, and short mat bowls, all supported by our excellent centre facilities.

The Jubilee Hub, launched in 2018, continues to flourish as a daytime social gathering for individuals who face challenges in connecting with their community. This initiative, which is particularly beneficial for adults with additional needs, fosters friendships and support.

Through the following 'Jubilee Initiatives', we encourage supporting and also volunteering in broader community projects:

- *EG Foodbank*: Supporting local individuals and families in crisis who cannot afford to put food on the table, referred to us by local agencies.
- *Streetlife Zambia*: A Christian charity working in Zambia to nurture children caught in poverty or from families impacted by AIDS. It aims to raise orphans to become leaders in their communities.
- *Christians Against Poverty (CAP)*: This aims to eliminate UK poverty by supporting people in debt, researching causes, and advising decision-makers on changes to break the poverty cycle. JCC partnered with CAP in 2022 to offer free, face-to-face debt counselling and money coaching workshops. Through CAP, we help negotiate with creditors and create budgets that prioritize essential living costs.
- *International Needs Uganda*: A project which started in Buikwe, Uganda to support families with water, sanitation and hygiene initiatives.
- *Spurgeon's* (a family and children's charity) has been a Jubilee Initiative during the time in which they ran a nursery at the centre.

The Jubilee Community Centre, which has been open for over 15 years, continues to fulfil its original vision. Our aim is that the centre will enhance the quality of life for local people by providing educational, recreational, health, well-being, and leisure opportunities. In addition, we offer bright, clean, flexible rooms for boardroom meetings, seminars, workshops, training conferences, rehearsals and sports activities.

Currently, the centre hosts more than a thousand visitors each week, serving as a vital hub for church and community activities. Rooms are made available for various activities including counselling which is offered through the charity Arise. We also host other activities including choirs, dance classes, fitness groups and a baby and toddler group. In addition we have a thriving café based at the centre.

Additionally, we invest in global gospel outreach, partnering with churches in other nations to support church planting, leadership development, and compassionate programmes for the poor. We are dedicated to inclusivity, honour diversity and practice sustainability as faithful stewardship of God's creation.

Beyond fostering Christian discipleship and training, we encourage members to join one of the many church teams, with a large proportion of adult members engaged in this way.

Staffing & Volunteers

The charity employs 24 staff, including three of the church's senior leadership team, one 0-18s co-ordinators, a centre manager, caretaker, finance manager, two church administrators and two part time receptionists to assist with the running of the community centre.

The church is also heavily dependent on volunteers who freely give their time to enable many of the charitable activities and church ministries to take place. However, we remain delighted at the large number of individuals who do support the charity in this manner.

JUBILEE COMMUNITY CHURCH (EG) CIO

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Financial review

The charity received total income of £682,298 during the year ended 31 August 2025. This compares to £688,189 during the previous year.

Income included £74,257 tax refunded on giving under the Gift Aid Scheme and lease and rental income of £162,250 from the Jubilee Community Centre. The vast majority of the remaining income was received from members of Jubilee Community Church on a voluntary basis.

Of the total revenue expenditure of £701,181, £341,503 (49%) related to staff costs, £101,390 (14%) was granted to individuals or organisations external to Jubilee Community Church in pursuit of the objects of the charity, and the remaining 37% covered training and conference costs, building maintenance and other church administrative costs.

The charity suffered a deficit of £18,883 in the year, compared to a deficit of £23,269 in the previous year.

Net current assets at 31st August 2025 were £26,191 (2024: £82,334).

Reserves brought forward from 2024 totalled £2,864,121. These decreased to £2,845,238 by 31st August 2025 of which the majority was designated Building Funds tied up in the Jubilee Community Centre.

The reserves are divided between Restricted funds totalling £42,758 and Unrestricted funds totalling £2,802,470, of which £337,583 are General funds and £2,464,897 are Designated funds (primarily the Building Designated Fund), which is used for the maintenance and general running costs of the building throughout the year. The General Fund balance is managed to ensure that the charity holds the minimum of three months operating expenses as required under the Trustees' risk management policy. At 31st August 2025, the General funds represented 7 months of unrestricted operating expenses. The church has significant expansion plans including development work in adjacent villages to East Grinstead.

Plans for future periods

Our core objective remains to focus on activities that enable the spread of the Christian gospel through local church communities, both in the UK and overseas. We hope to see our membership and attendance grow further during the course of the next 12 months, with our focus on reaching all ages.

We will also continue to invest in the Jubilee Community Centre, in order to maximise the benefit to the local community, maximise our income and accelerate our debt repayment if income permits.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

M E Harvey

H Baptist

N Down

C M Payne

F Straszynski

J B Holbrook

S J Gunter

JUBILEE COMMUNITY CHURCH (EG) CIO

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

The charity was registered on 25 July 2013 and is governed by its constitution dated 25th July 2013 and amended on 5th January 2014.

The governing document provides for a minimum of three trustees, who must be members of Jubilee Community Church, East Grinstead, to administer and manage the charity constituted as a charitable incorporated organisation (CIO).

At every annual general meeting of the members of the CIO, subsequent to the first AGM, one-third of the charity trustees shall retire from office. They can then be reappointed or new trustees appointed.

The body of trustees works very closely with the senior leadership of Jubilee Community Church. Whilst upholding their legal responsibilities, the trustees look to the church leadership team for overall vision and direction.

Jubilee Community Church is affiliated to the 'New Ground' family of churches and the senior leadership of the church looks to certain other leaders in this wider community for personal and spiritual insight, as well as taking advice on governance structures and issues.

The trustees operate a child protection and vulnerable persons' policy and perform routine risk assessments for all church activities. Health and safety consideration is given to staff and the public environments in which the church operates.

New trustees are provided with information on the charity's objectives, activities and recent financial position. They attend trustee meetings as an observer to enable them to understand their legal role and responsibilities

Risk Management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

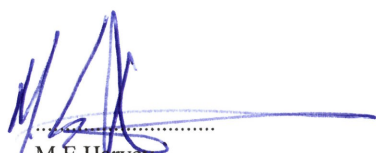
The trustees have a risk management strategy that comprises:

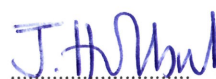
- an annual review of the risks that the CIO might face;
- the establishment of systems & procedures to mitigate those risks identified in the plan; and
- the implementation of procedures designed to minimise any potential impact on the CIO should those risks materialise.

A key element in the management of financial risk is the setting of a reserves policy and its regular review by the trustees. As a consequence of the purchase of the church building, the CIO has entered into a commercial loan agreement to fund the purchase and the trustees will not hold extensive cash reserves in current and deposit accounts that might otherwise offset borrowing. The CIO will, however, retain sufficient funds to cover three months' operating expenses.

The trustees have taken the approach to preserve cash where possible and considered sensible to do so, whilst also balancing the church's aims and objectives to be generous where appropriate and provide for the poor.

The trustees report was approved by the Board of Trustees.


M E Harvey
Trustee


J B Holbrook
Trustee

Date: 26TH JANUARY 2026

JUBILEE COMMUNITY CHURCH (EG) CIO

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

JUBILEE COMMUNITY CHURCH (EG) CIO

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF JUBILEE COMMUNITY CHURCH (EG) CIO

Opinion

We have audited the financial statements of Jubilee Community Church (East Grinstead) the charitable incorporated organisation for the year ended 31 August 2025 which comprise of the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

JUBILEE COMMUNITY CHURCH (EG) CIO

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF JUBILEE COMMUNITY CHURCH (EG) CIO

Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, the audit engagement team made enquiries of management, and those charged with governance, regarding the procedures relating to identifying, evaluating and complying with;

1. laws and regulations and whether they were aware of any instances of non-compliance;
2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, General Data Protection Regulations, Charities Act 2011, Charities Statement of Recommended Practice and employment law and regulations. We performed audit procedures to detect non-compliance, which may have a material impact on the financial statements. These included reviewing financial statement disclosures and evaluating advice received from external advisors. There were no significant laws and regulations we deemed as having an indirect impact on the financial statements.

1. Revenue recognition - this was tested substantively for rental and lease income, we performed proof in total testing over grant income
2. Management override of controls - we reviewed management accounts and large journals to discover any evidence of management override
3. Valuation of freehold buildings - this has been tested by reviewing the depreciation calculations and the residual value assumptions made by the Trustee's to market data.

JUBILEE COMMUNITY CHURCH (EG) CIO

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF JUBILEE COMMUNITY CHURCH (EG) CIO

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Richard Place Dobson Services Limited

Chartered Accountants

1 - 7 Station Road

Crawley

West Sussex

RH10 1HT

.....28/01/2026.....

Date

Richard Place Dobson Services Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

JUBILEE COMMUNITY CHURCH (EG) CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
Income and endowments from:						
Donations and legacies	3	333,431	-	109,142	442,573	446,994
Charitable activities	4	185,560	-	-	185,560	181,353
Investments	5	54,084	-	-	54,084	59,545
Other income	6	81	-	-	81	297
Total income		<u>573,156</u>	<u>-</u>	<u>109,142</u>	<u>682,298</u>	<u>688,189</u>
Expenditure on:						
Charitable activities	7	577,030	31,717	91,425	700,172	711,458
Other expenditure	12	1,009	-	-	1,009	-
Total expenditure		<u>578,039</u>	<u>31,717</u>	<u>91,425</u>	<u>701,181</u>	<u>711,458</u>
Net income/(expenditure)		<u>(4,883)</u>	<u>(31,717)</u>	<u>17,717</u>	<u>(18,883)</u>	<u>(23,269)</u>
Net movement in funds	9	(4,883)	(31,717)	17,717	(18,883)	(23,269)
Reconciliation of funds:						
Fund balances at 1 September 2024		<u>342,466</u>	<u>2,496,614</u>	<u>25,041</u>	<u>2,864,121</u>	<u>2,887,390</u>
Fund balances at 31 August 2025		<u>337,583</u>	<u>2,464,897</u>	<u>42,758</u>	<u>2,845,238</u>	<u>2,864,121</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

JUBILEE COMMUNITY CHURCH (EG) CIO

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

Prior financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	3	428,176	-	18,818	446,994
Charitable activities	4	179,853	-	1,500	181,353
Investments	5	59,545	-	-	59,545
Other income	6	297	-	-	297
Total income		667,871	-	20,318	688,189
Expenditure on:					
Charitable activities	7	648,429	31,717	31,312	711,458
Total expenditure		648,429	31,717	31,312	711,458
Net income/(expenditure)		19,442	(31,717)	(10,994)	(23,269)
Transfers between funds		(11,282)	-	11,282	-
Net movement in funds	9	8,160	(31,717)	288	(23,269)
Reconciliation of funds:					
Fund balances at 1 September 2023		334,306	2,528,331	24,753	2,887,390
Fund balances at 31 August 2024		342,466	2,496,614	25,041	2,864,121

JUBILEE COMMUNITY CHURCH (EG) CIO

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	14	2,975,509	3,014,753
Current assets			
Debtors	15	30,050	28,079
Cash at bank and in hand		114,241	178,365
		144,291	206,444
Creditors: amounts falling due within one year	16	(118,100)	(124,110)
Net current assets		26,191	82,334
Total assets less current liabilities		3,001,700	3,097,087
Creditors: amounts falling due after more than one year	17	(156,462)	(232,966)
Net assets		2,845,238	2,864,121
The funds of the charity			
Restricted income funds	20	42,758	25,041
Unrestricted funds - general	22	337,583	342,466
Unrestricted funds - designated	21	2,464,897	2,496,614
		2,845,238	2,864,121

The financial statements were approved by the trustees on 26TH JANUARY 2026

M E Harvey
Trustee

J B Holbrook
Trustee

JUBILEE COMMUNITY CHURCH (EG) CIO

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	26		(30,537)		(17,991)
Investing activities					
Purchase of tangible fixed assets		(17,820)		(8,680)	
Proceeds from disposal of tangible fixed assets		960		-	
Investment income received		54,084		59,545	
Net cash generated from investing activities			37,224		50,865
Financing activities					
Repayment of bank loans		(70,811)		(104,413)	
Net cash used in financing activities			(70,811)		(104,413)
Net decrease in cash and cash equivalents			(64,124)		(71,539)
Cash and cash equivalents at beginning of year			178,365		249,904
Cash and cash equivalents at end of year			114,241		178,365

JUBILEE COMMUNITY CHURCH (EG) CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

Jubilee Community Church (East Grinstead) is a Charitable Incorporated Organisation, registered with the Charity Commission for England and Wales (number 1153068), principal address as set out on page 2. The charity constitutes a public benefit entity as defined by FRS102.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charitable Incorporated Organisation (CIO) association constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The CIO is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the CIO. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention in accordance with applicable UK accounting standards and follow the recommendations in Statement of Recommended Practice: Accounting and Reporting by Charities (SORP FRS102) effective 1st January 2019.

Basis of consolidation

The charity has taken advantage of the small groups exemption to not prepare consolidated accounts. Therefore, these accounts are for Jubilee Community Church (East Grinstead) CIO and do not include the results of Jubilee Community Cafe CIC Limited.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds arise from offerings, donations and other income generated for the objects of the charity without further specified purpose and available as general funds.

Restricted funds are to be used for the specific purposes as laid down by the donor and may not be used for any other purpose.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

1.4 Income

Voluntary income received by way of donations, legacies and other gifts is included in full in the Statement of Financial Activities when received. Voluntary income received by way of grants is included in the Statement of Financial Activities when there is evidence of entitlement to the grant, receipt is probable, and its amount can be measured reliably.

Income from leases and short-term room hire is recognised over the period of the lease/hire.

Gift Aid is recognised as income in the same period as the donations to which it relates.

JUBILEE COMMUNITY CHURCH (EG) CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as expenditure as soon as:

- there is a legal or constructive obligation committing the charity to that expenditure,
- it is probable that settlement will be required, and
- the amount of the obligation can be measured reliably.

Support and governance costs, which include staff costs and legal and statutory costs incurred in running the Charity, are allocated to each charitable activity based on time spent on each activity. No support or governance costs are allocated to Ministry gifts.

1.6 Tangible fixed assets

Freehold land and buildings are recognised at historic cost in the accounts. Cost includes the purchase price and related expenditure, together with the cost of the initial redevelopment of and subsequent improvements to the land and buildings.

Land is not depreciated. Buildings are depreciated, in order that the difference between their cost and estimated residual value is charged to the SOFA evenly over the estimated useful life of 40 years.

The residual value is estimated to be the current open market value, which is less than the historic cost. In the trustees' judgement, the historic cost fairly represents the value of the land and buildings as a church and a community centre, whereas the market value represents the value of the land and buildings when they are no longer useful for this purpose.

All other assets with an acquisition cost exceeding £500 are capitalised at their original cost.

Donated assets are included in fixed assets at valuation at the date received, where the valuation exceeds £500. There were no additions for this year.

Depreciation is provided on equipment and furniture only at rates to write off the cost of each asset over its estimated useful life using the rates set out below.

Freehold land and buildings	40 years
Building fixtures	10.0% p.a.
Music equipment	12.5% p.a.
Fixtures and fittings	25.0% p.a.
Computers	33.3% p.a.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

JUBILEE COMMUNITY CHURCH (EG) CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Employee benefits

Employee benefits are recognised in the period to which they relate.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 VAT

VAT is partially recoverable on building costs including the development and running of the Jubilee Community Centre. The recoverable VAT is calculated on a building usage basis as income generated from the leasing and rental of the building is vatable. The irrecoverable VAT is included within management and administration expenses in the Statement of Financial Activities.

1.13 Gifts and donations payable

Gifts and donations are payable to other charities and good causes with which the charity is affiliated. The amount donated is at the discretion of the Church Elders and is recorded in the Statement of Financial Activities when paid.

1.14 Beneficial loans

From time to time, the charity makes loans at below-market interest rates. These loans are made in order to further the charity's objectives rather than to make a financial return. Similarly, the charity sometimes receives loans at below-market interest rates. These loans are made in order to further the lender's charitable purposes rather than to make a financial return. Therefore all of these loans are valued at the amount paid or received by the charity, less any repayments, plus interest (if any) accrued on the loan, and further adjusted downwards if necessary for any impairment.

Loans on commercial terms are recorded in the balance sheet at the amount originally borrowed. Interest payable on such loans is charged to the SOFA based on the period to which it relates.

JUBILEE COMMUNITY CHURCH (EG) CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

2 Critical accounting estimates and judgements

The preparation of financial statements requires the use of accounting estimates and assumptions by the trustees. It also requires trustees to exercise their judgement in the process of applying the accounting policies.

In the judgement of the trustees, the freehold land and buildings are held primarily for operational use by the charity. At present not all of the property has been developed to the charity's requirements, and the undeveloped section is leased to a 3rd party. However, this is a short term measure pending the availability of funding for redevelopment, and this section of the property does not constitute an investment property.

The trustees' estimates of the useful life and residual value of the freehold land and buildings and the depreciation charged on these assets are an estimate based on the Trustee's best judgement.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	333,431	100,822	434,253	428,176	16,818	444,994
Grants	-	8,320	8,320	-	2,000	2,000
	<u>333,431</u>	<u>109,142</u>	<u>442,573</u>	<u>428,176</u>	<u>18,818</u>	<u>446,994</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Church ministry						
Income from charitable activities	185,560	-	185,560	179,853	1,500	181,353
	<u>185,560</u>	<u>-</u>	<u>185,560</u>	<u>179,853</u>	<u>1,500</u>	<u>181,353</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Lease income	51,592	53,953
Interest receivable	2,492	5,592
	<u>54,084</u>	<u>59,545</u>

JUBILEE COMMUNITY CHURCH (EG) CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	81	297

7 Expenditure on charitable activities

	Church ministry 2025 £	Youth projects 2025 £	Gifts 2025 £	Building 2025 £	Total 2025 £
Direct costs					
Staff costs	120,121	109,550	-	98,369	328,040
Depreciation and impairment	-	-	-	55,094	55,094
Sundry	1,399	84	-	1,254	2,737
Photocopying, printing and publishing	12	-	-	-	12
Supplies and stationery	3,935	-	-	954	4,889
Office purchases	1,971	13	-	10,330	12,314
Conferences and training	2,285	1,341	-	-	3,626
Special events	14,916	21,888	-	763	37,567
Small equipment	313	12	-	2	327
Telephone & computer costs	8,833	-	-	2,537	11,370
Travel and refreshments	3,239	25	-	-	3,264
Ministry gifts	-	-	101,390	-	101,390
Utilities	-	-	-	37,697	37,697
Premises hire	1,151	-	-	10,843	11,994
	158,175	132,913	101,390	217,843	610,321
Share of support and governance costs (see note 8)					
Support	20,557	17,194	13,142	28,204	79,097
Governance	2,795	2,338	1,787	3,834	10,754
	181,527	152,445	116,319	249,881	700,172
Analysis by fund					
Unrestricted funds - general	176,529	152,445	40,242	207,814	577,030
Unrestricted funds - designated	-	-	-	31,717	31,717
Restricted funds	4,998	-	76,077	10,350	91,425
	181,527	152,445	116,319	249,881	700,172

JUBILEE COMMUNITY CHURCH (EG) CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

7 Expenditure on charitable activities

(Continued)

Previous year:	Church ministry 2024 £	Youth projects 2024 £	Gifts 2024 £	Building 2024 £	Total 2024 £
Direct costs					
Staff costs	106,664	106,383	-	108,308	321,355
Depreciation and impairment	-	-	-	54,332	54,332
Sundry	37	5	-	954	996
Photocopying, printing and publishing	56	-	-	1,745	1,801
Supplies and stationery	5,201	-	-	1,105	6,306
Office purchases	2,046	-	-	-	2,046
Conferences and training	3,872	262	-	24	4,158
Special events	14,165	21,958	-	855	36,978
Small equipment	376	-	-	16,414	16,790
Telephone & computer costs	7,857	-	-	2,789	10,646
Travel and refreshments	1,529	351	-	-	1,880
Ministry gifts	-	-	84,551	-	84,551
Utilities	-	-	-	61,403	61,403
Premises hire	1,415	-	-	18,255	19,670
	143,218	128,959	84,551	266,184	622,912
Share of support and governance costs (see note 8)					
Support	17,280	15,241	9,992	31,104	73,617
Governance	3,505	3,091	2,026	6,307	14,929
	164,003	147,291	96,569	303,595	711,458
Analysis by fund					
Unrestricted funds - general	162,743	147,291	66,517	271,878	648,429
Unrestricted funds - designated	-	-	-	31,717	31,717
Restricted funds	1,260	-	30,052	-	31,312
	164,003	147,291	96,569	303,595	711,458

JUBILEE COMMUNITY CHURCH (EG) CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

8 Support costs allocated to activities

	2025 £	2024 £
Staff costs	13,463	6,546
Bank charges	2,031	3,429
Mortgage and bank loan interest	20,136	32,256
Insurance	12,894	13,083
Bad debt	(881)	125
Building maintenance	31,454	18,178
Governance costs	10,754	14,929
	<u>89,851</u>	<u>88,546</u>

Analysed between:

Church ministry	23,352	20,785
Youth projects	19,532	18,332
Gifts	14,929	12,018
Building	32,038	37,411
	<u>89,851</u>	<u>88,546</u>

	2025 £	2024 £
Governance costs comprise:		
Audit fees	7,000	7,500
Accountancy	1,353	5,145
Legal and professional	2,401	2,284
	<u>10,754</u>	<u>14,929</u>

9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	7,000	7,500
Depreciation of owned tangible fixed assets	55,094	54,332
Loss on disposal of tangible fixed assets	1,009	-
	<u></u>	<u></u>

JUBILEE COMMUNITY CHURCH (EG) CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

10 Trustees

No trustee received any remuneration for their duties as a trustee or for any other services provided to the CIO other than:

Mrs Hannah Baptist's husband, Daniel Baptist, is employed as Lead Pastor. During the year ending 31st August 2025 he received salary payments and pension contributions totalling £55,102 (2024 - £51,003).

Mr Nathan Down's wife, Natalie Down, is employed as Pastoral and Communications Administrator. During the year ending 31 August 2025 she received salary payments and pension contributions totalling £10,235 (2024 - £9,310).

Mr Sam Gunter's wife, Holly Gunter, is employed as the Building Manager. During the year ending 31 August 2025 she received salary payments and pension contributions totalling £11,834 (2024 - £9,662)

No trustee received any expenses.

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	21	24
	<u>21</u>	<u>24</u>
Employment costs	2025	2024
	£	£
Wages and salaries	313,214	302,672
Social security costs	17,184	17,621
Other pension costs	11,105	7,608
	<u>341,503</u>	<u>327,901</u>
	<u>341,503</u>	<u>327,901</u>

Key Management Personnel

The trustees consider five members of staff to be key management personnel (2024: four members including one unpaid). The total employment benefits of key management personnel were £185,748 (2024: £131,184).

There were no employees whose annual remuneration was more than £60,000.

12 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	1,009	-
	<u>1,009</u>	<u>-</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

JUBILEE COMMUNITY CHURCH (EG) CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

14 Tangible fixed assets

	Freehold land and buildings	Building fixtures	Music equipment	Fixtures and fittings	Computers	Total
	£	£	£	£	£	£
Cost						
At 1 September 2024	3,197,681	267,844	84,070	87,390	34,900	3,671,885
Additions	-	15,851	-	-	1,969	17,820
Disposals	-	-	-	-	(1,969)	(1,969)
At 31 August 2025	3,197,681	283,695	84,070	87,390	34,900	3,687,736
Depreciation and impairment						
At 1 September 2024	268,341	210,065	72,397	72,682	33,648	657,133
Depreciation charged in the year	31,717	14,270	1,722	6,955	430	55,094
At 31 August 2025	300,058	224,335	74,119	79,637	34,078	712,227
Carrying amount						
At 31 August 2025	2,897,623	59,360	9,951	7,753	822	2,975,509
At 31 August 2024	2,929,340	57,779	11,673	14,708	1,253	3,014,753

Freehold land and buildings with a carrying amount of £2,686,516 (2024 - £2,718,233) have been pledged to secure borrowings of the charity. The charity is not allowed to pledge these assets as security for other borrowings or to sell them to another entity.

15 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	20,594	16,689
Other debtors	4,065	5,891
Prepayments and accrued income	5,391	5,499
	30,050	28,079

16 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Bank loans	18	77,891	72,198
Other taxation and social security		21,673	17,924
Deferred income	19	-	3,750
Trade creditors		3,470	14,409
Other creditors		4,309	4,476
Accruals		10,757	11,353
		118,100	124,110

JUBILEE COMMUNITY CHURCH (EG) CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

17 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Bank loans	18	156,462	232,966

18 Loans and overdrafts

	2025 £	2024 £
Bank loans	234,353	305,164
Payable within one year	77,891	72,198
Payable after one year	156,462	232,966

The terms of repayment for the mortgage are monthly instalments starting one month from the date the funds were borrowed, and the mortgage is secured on the land and buildings at Unit 1, Charlwoods Road, East Grinstead (see note 13). Interest is payable at the Bank of England base rate plus 1.75%.

19 Deferred income

	2025 £	2024 £
Arising from deferred rental income	-	3,750

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	-	3,750
Movements in the year:		
Deferred income at 1 September 2024	3,750	3,750
Released from previous periods	(3,750)	(3,750)
Resources deferred in the year	-	3,750
Deferred income at 31 August 2025	-	3,750

JUBILEE COMMUNITY CHURCH (EG) CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2024	Incoming resources	Resources expended	Transfers	At 31 August 2025
	£	£	£	£	£
Jubilee Initiatives Fund	4,711	13,401	(9,193)	-	8,919
Christians Against Poverty (CAP)	20,299	12,110	(12,088)	-	20,321
Papua New Guinea Appeal	31	-	-	-	31
Ukraine Fund	-	220	(220)	-	-
Gift Days	-	81,091	(69,577)	-	11,514
East Grinstead Common Good Trust	-	1,120	(187)	-	933
Police Property Act Sussex	-	200	-	-	200
East Grinstead Memorial Estate	-	1,000	(160)	-	840
	<u>25,041</u>	<u>109,142</u>	<u>(91,425)</u>	<u>-</u>	<u>42,758</u>

Previous year:	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
Jubilee Initiatives Fund	-	10,591	(5,880)	-	4,711
Christians Against Poverty (CAP)	24,722	3,500	(7,923)	-	20,299
Papua New Guinea Appeal	31	-	-	-	31
Ukraine Fund	-	527	(9,009)	8,482	-
Albania Car Fund	-	1,200	(4,000)	2,800	-
Gift to the Bentons	-	4,500	(4,500)	-	-
	<u>24,753</u>	<u>20,318</u>	<u>(31,312)</u>	<u>11,282</u>	<u>25,041</u>

The Jubilee Initiatives Fund relates to a specific group of 3rd Party charities that we support on a regular basis. Transfers into this fund are made from the general fund or given specifically by members (in which case the funds are restricted).

The Christians Against Poverty Fund relates to the adoption of the local CAP Debt Centre in July 2022, which aims to provide crisis and preventative support for those in financial need. All funds received and spent are restricted.

The Papua New Guinea Appeal relates to donations received to aid the rebuilding of the village, Bagl, after it was destroyed in an act of violence.

The Ukraine fund relates to donations received to be passed on to 'Triumphant Grace', a Newfrontiers sphere in Ukraine numbering 14 Churches.

The Albania Car fund relates to donations received to be used to purchase a car for a Pastor in Albania to continue their ministry the the prisons.

The Gift Days Fund is made up of donations we receive from members twice a year, that are allocated for particular projects, with the funded projects differing each time.

JUBILEE COMMUNITY CHURCH (EG) CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

20 Restricted funds

(Continued)

Grants Received

A big thank you to **EG Common Good Trust** who granted JCC £1,120 towards equipment and establishment of a new room for our Glo Youth Club (12-18 yrs) and a library for our Mothers and toddlers group called "Little Stars"

We also acknowledge assistance from **Police Property Act Fund** with £200 towards a set of pool balls & cues and Craft equipment and stock for our Hub group who cater for the socially isolated, those with challenges and learning difficulties

And a further thank you to **East Grinstead Memorial Estate** for a Grant of £1,000 towards Boccia sports set for those with disabilities and challenge, for short mat bowls equipment for the elderly and part funding towards JCC's hardship fund for those in crisis or rough sleeping in East Grinstead

21 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 September 2024 £	Resources expended £	At 31 August 2025 £
Building Fund	2,496,614	(31,717)	2,464,897
	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 September 2023 £	Resources expended £	At 31 August 2024 £
Building Fund	2,528,331	(31,717)	2,496,614
	<u> </u>	<u> </u>	<u> </u>

The purpose of the building fund is explained within note 19.

22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2025 £
General funds	342,466	573,156	(578,039)	-	337,583
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 September 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2024 £
General funds	334,306	667,871	(648,429)	(11,282)	342,466
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

JUBILEE COMMUNITY CHURCH (EG) CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

23 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 August 2025:				
Tangible assets	510,612	2,464,897	-	2,975,509
Current assets/(liabilities)	(16,567)	-	42,758	26,191
Long term liabilities	(156,462)	-	-	(156,462)
	<u>337,583</u>	<u>2,464,897</u>	<u>42,758</u>	<u>2,845,238</u>
	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 August 2024:				
Tangible assets	518,139	2,496,614	-	3,014,753
Current assets/(liabilities)	57,293	-	25,041	82,334
Long term liabilities	(232,966)	-	-	(232,966)
	<u>342,466</u>	<u>2,496,614</u>	<u>25,041</u>	<u>2,864,121</u>

24 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

25 Subsidiaries

These financial statements are separate charity financial statements for Jubilee Community Church (East Grinstead) CIO.

Details of the charity's subsidiaries at 31 August 2025 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct	Indirect
Jubilee Community Cafe CIC	Jubilee Community Church, Charlwoods Road, East Grinstead, United Kingdom, RH19 2HL	Cafe	N/A	100.00	-

JUBILEE COMMUNITY CHURCH (EG) CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

25 Subsidiaries

(Continued)

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Profit/(Loss) £	Capital and Reserves £
Jubilee Community Cafe CIC	617	5,655

Jubilee Community Cafe CIC Limited is registered as a CIC and therefore holds no share capital. However, Jubilee Community Church (East Grinstead) CIO is the ultimate controlling party of the CIC.

26 Cash absorbed by operations

2025
£

2024
£

Deficit for the year (18,883) (23,269)

Adjustments for:

Investment income recognised in statement of financial activities	(54,084)	(59,545)
Loss on disposal of tangible fixed assets	1,009	-
Depreciation and impairment of tangible fixed assets	55,094	54,332

Movements in working capital:

(Increase)/decrease in debtors	(1,970)	9,701
(Decrease)/increase in creditors	(7,953)	790
(Decrease) in deferred income	(3,750)	-

Cash absorbed by operations

(30,537) (17,991)

27 Analysis of changes in net (debt)/funds

	At 1 September 2024 £	Cash flows £	At 31 August 2025 £
Cash at bank and in hand	178,365	(64,124)	114,241
Loans falling due within one year	(72,198)	(5,693)	(77,891)
Loans falling due after more than one year	(232,966)	76,504	(156,462)
	(126,799)	6,687	(120,112)